By GARRETT.]

[HOUSE FILE No. 475—WAYS AND MEANS.

A BILL

FOR AN ACT TO AMEND SECTION 896 OF THE CODE, 1873.

Be it enacted by the General Assembly of the State of Iowa:

Section 1. That section 896 be amended, inserting after the word estates in the first line

- 2 of sub-division 5 of said section, and the homesteads owned and occupied by widows and
- 3 unmarried women of the value of five hundred dollars or less, and the auditor in making
- $4\,\,$ up the tax book shall leave all such homesteads off of said books.